IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE FOURTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE G. BIKSHAPATHY

and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO : 5845 of 2005

Between:

M/s. Rallis India Limited,

Door No. 1-7-241/11/B,

S.D.Road, Secunderabad,

rep by Authorised Signatory
Mr. P.D. Paul, Chief Manager

..... PETITIONER

AND

1 The Commercial Tax Officer, Saroornagar Circle,

Nampally Ranga Reddy District
2 The Additional Commissioner Commercial Taxes,

Nampally, Hyderabad
3 The Appellate Deputy Commissioner (Rural Divn.),

Hyderabad
4 The Secretary, Sales Tax Appellate Tribunal,

Opp: Gandhi Bhavan, Nampally,

Hyderabad

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate Writ, order or direction more particularly one in the nature of Writ of Mandamus declaring the action of the 1st Respondent in issuing impugned demand notice in R.C.No.245/2005, dt.18-03-2005 demanding the petitioner to pay a sum of Rs.79,78,658,00 for the Assessment years 1996-1997 (CST); 1997-1998 (APGST & CST); 1998-1999(CST) and 1999-2000 under APGST Act, without considering the fact of the disposal of the appeals by 3rd respondent for the Assessment years 1997-98 (SPGST&CST) and 1990-00 under APGST Act and without considering the fact that the rest of the appeals were heard by the Hon'ble STAT as illegal, arbitrary, contrary tot he provisions of the Act and consequently set-a side the same and declare that the 1st Respondent cannot recover the disputed taxes pending disposal of the appeals which were heard by the Tribunal for the Assessment years 1996-97 and 1998-99 under CST Act and pass such other order or orders as 1998-99 under CST Act and pass such other order or orders as Hon'ble Court may deem fit and proper in the interest of justice.

Counsel for the Petitioner: MR.BHASKAR REDDY VEMIREDDY

Counsel for the Respondents: SPL GP FOR TAXES

The Court made the following :

ORDER:(per GB,J)

The writ petition is filed seeking Writ of Mandamus declaring the action of the first respondent in issuing impugned demand notice in R.C.No.A/245 of 2005, dated 18-03-2005, as illegal and arbitrary.

It is admitted by both the learned counsel for respective parties that the appeal is pending before the Sales Tax Appellate Tribunal-fourth respondent and the arguments of the petitioner-appellant were also completed.

Under those circumstances, we are not inclined to adjudicate the matter on merits. However, we find it appropriate to direct the Sales Tax Appellate Tribunal to dispose of the appeal expeditiously.

Accordingly, the writ petition is disposed of directing the Sales Tax Appellate Tribunal to dispose of the appeal as expeditiously as possible, preferably, within a period of four weeks from the date of receipt of a copy of this order.

Pending disposal of the appeal, interim orders passed by this court shall continue.

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G. BIKSHAPATHY, J

P.S.NARAYANA, J

Date: 04-04-2005

Prv/Km

To

1 The Commercial Tax Officer, Saroornagar Circle,

Nampally Ranga Reddy District
2 The Additional Commissioner Commercial Taxes,

Nampally, Hyderabad
3 The Appellate Deputy Commissioner (Rural Divn.),

Hyderabad
4 The Secretary, Sales Tax Appellate Tribunal,

Opp: Gandhi Bhavan, Nampally,

Hyderabad

5 Two CCs to Special G.P. for Taxes,

A.P. High Court Buildings,

Hyderabad (OUT).

6 Two CD copies.